O P I N I O N

by Prof. PhD Yakim Valentinov Kitanov, UARD
(academic position, scientific degree, full name, higher education institution/research organization)

on the materials submitted for participation in a competition
for the academic position of "Associate Professor" in the field of higher education 3. "Social, Economic and Legal Sciences", professional field 3.8 "Economics", scientific specialty "Audit and Financial Control"

In the competition for the academic position of "Associate Professor", announced in the State Gazette, issue No. 89 of 24 October 2025 and on the website of UARD – Plovdiv, for the needs of the Department of "Economics and Finance" within the Department of Economics and Management, the candidate participating is Chief Assistant Professor PhD. Kiril Dimitrov Dimitrov.

1. Biographical Information

Dr. Kiril Dimitrov Dimitrov is a Chief Assistant Professor at the University of Agribusiness and Rural Development. He holds a Master's degree in "Economic and Financial Control" and a PhD degree, awarded in 2018 following the successful defense of a doctoral dissertation entitled "Bank Lending in Bulgaria after Accession to the European Union."

His professional experience has been acquired in a number of commercial banks, auditing, consulting, and state-owned enterprises, including First Investment Bank AD, International Asset Bank AD, Bulgarian-American Credit Bank AD, Audit Correct Ltd., as well as in state enterprises and private consulting and accounting companies. All positions held by him have been consistently and directly related to financial control activities, internal and external audit, and risk management.

In his capacity as a lecturer, he teaches courses related to the theory and practice of auditing and accounting, including "International Standards on Auditing," "International Accounting Standards," "Project Audit," "Financial Statement Audit," "Accounting in the Intangible Sector," and "Bank Accounting."

2. General Description of the Submitted Materials

The candidate, Chief Assistant Professor Dr. Kiril Dimitrov Dimitrov, participates in the competition with the following scholarly output:

- Monographs – 2
- Conference papers – 8
- Articles – 1
- Book – 1

The submitted materials cover a broad range of current issues in the field of auditing, accounting, and financial control, with central emphasis placed on the principal monograph "The Impact of the Digital Economy on the Evolution of Auditing: Trends and Implications" (Plovdiv: Talant – UARD Publishing House, 2025, ISBN 978-619-203-493-1). This work provides an in-depth analysis of the transformations in the auditing profession under the influence of digitalization, emerging technologies, and the evolving regulatory environment, highlighting the methodological, ethical, and professional dimensions of these processes.

A significant contribution to the research portfolio is the monograph "Audit of Crypto-Assets and Blockchain Transactions: Regulatory Challenges and Methodology" (Plovdiv: Talant – UARD Publishing House, 2025, ISBN 978-619-203-514-3), which examines specific and relatively new objects of audit investigation. The study analyzes the characteristics of crypto-assets and blockchain technologies, the risks associated with them, and the necessity of adapting auditing approaches and regulatory frameworks in order to ensure transparency and reliability of financial information.

Taken together, the two monographs form the core of the candidate's scientific research and outline the theoretical and methodological framework within which the remaining publications are developed. They combine systematic academic analysis with practical orientation and lay the foundation for a more in-depth examination of the contemporary challenges facing auditing and financial control in the context of the digital economy.

The remaining conference papers and scientific articles logically build upon the research framework established in the monographic works, further developing it in a more detailed and practice-oriented dimension. They address specific problem areas in the fields of auditing, accounting, and financial reporting, examined within both national and international contexts.

The publications analyze the challenges related to the implementation of international accounting and auditing standards, the impact of digital transformation on auditing practices, the application of digital tools and emerging technologies, as well as issues concerning transparency, sustainable development, and the quality of financial information. Through empirical analyses, comparative studies, and case-based research, the works demonstrate a clear practical orientation and contribute to deepening the academic debate, while formulating applicable conclusions and recommendations for professional and regulatory practice.

It is important to emphasize that the conference papers and scientific articles of Chief Assist. Prof. Kiril Dimitrov Dimitrov, PhD, have been presented and published within the framework of prestigious national scientific conferences with international participation, organized by established and leading academic and research institutions in the fields of economics, finance, and management. These scientific forums are characterized by a high academic standard, peer-reviewed selection procedures, and active participation of researchers from various countries, which ensures the scientific merit, visibility, and international recognition of the published results.

In this context, it can be reasonably concluded that the candidate's individual scientific and applied research contribution is clearly identifiable and significant, and that he meets the relevant minimum national requirements under Art. 2b, paras. 2 and 3 of the Academic Staff Development Act of the Republic of Bulgaria for holding an academic position.

3. Impact of the Candidate's Scientific Publications in the Academic Literature (Recognized Citations)

The impact of the candidate's scientific publications in the academic literature is reflected in the presence of one citation in a refereed and indexed scientific journal and eight citations in non-refereed scientific journals and peer-reviewed collective volumes. At this stage, the number of citations may be assessed as sufficient, while fully meeting the minimum national requirements for the respective academic position.

These citations attest to the scholarly interest in the candidate's research and to its use as a relevant source in the analysis of issues related to auditing, financial reporting, sustainable development, and the implementation of international accounting standards.

4. General Overview of the Candidate's Activities

4.1. Teaching and Educational Activity (Work with Students and PhD Candidates)

The candidate's teaching and educational activity is characterized by consistency, continuity, and a clearly defined professional focus in the fields of auditing, accounting, and financial control. In his capacity as Assistant Professor and subsequently Chief Assistant Professor at the University of Agribusiness and Regional Development, he has actively participated in the education and training of students by delivering lectures and conducting practical seminars in the courses "International Standards on Auditing," "International Accounting Standards," "Project Audit," "Audit of Financial Statements," "Accounting in the Non-Material Sphere," and "Bank Accounting."

His teaching approach is based on the integration of solid theoretical foundations with practical examples derived from his professional experience in financial control, internal and external auditing, and the banking

sector. This combination enhances the effectiveness, applicability, and professional orientation of the educational process.

4.2. Research and Applied Scientific Activity

The candidate's research and applied scientific activity is primarily focused on the fields of financial auditing, accounting, and international accounting and auditing standards. It is characterized by a clearly defined thematic consistency and an orientation toward current issues of the contemporary economy, including digitalization, sustainable development, financial reporting, and risk management.

The candidate is the author of monographs, a book based on his doctoral dissertation, as well as scientific articles and conference papers published in peer-reviewed journals and presented at prestigious national and international academic forums. His research combines theoretical analysis with practical orientation and contributes to the advancement of scholarly work within the professional field of Economics.

4.3. Implementation Activity

The candidate's implementation activity is aimed at transferring research results into educational and professional practice. The research concepts, analyses, and conclusions developed by him find direct application in the teaching process through the continuous updating of course content and the preparation of instructional materials with a strong practical orientation.

In this way, the achieved scientific outcomes are not confined solely to theoretical contributions but are effectively integrated into the educational environment and professional practice, thereby enhancing their practical relevance and societal value.

4.4. Contributions (Scientific, Applied Scientific, and Practical Contributions)

The candidate's scientific contributions are distinguished by a high degree of originality, relevance, and internal logical consistency. They reflect a thorough and systematic research approach to key issues in auditing, accounting, and financial control in the context of digital transformation and increasingly stringent regulatory requirements. The publications demonstrate the ability to integrate contemporary theoretical concepts with practice-oriented analysis, while the formulated conclusions and proposals possess both academic value and tangible applicability in professional and educational practice. The candidate's contributions may be systematized into the following three groups:

I. Scientific Contributions

•Expansion of the theoretical framework for the study of auditing in the context of the digital economy through an analysis of the nature and manifestations of digital transformation.

•Substantiation of the evolution of auditing practices from traditional periodic auditing toward continuous, proactive, and data-driven auditing.

•Development of conceptual models for assessing the impact of digital technologies on the quality, efficiency, and reliability of auditing.

•In-depth analysis of the interaction between auditing standards, the regulatory environment, and emerging technological solutions.

II. Applied Scientific Contributions

•Systematization and analysis of regulatory regimes and international standards applicable to crypto-assets and blockchain transactions, as well as their implications for auditing practice.

•Identification and classification of specific audit risks associated with crypto-assets, digital platforms, and decentralized financial systems.

•Development of a methodological framework and practical guidelines for the audit of crypto-assets and blockchain transactions.

•Analysis of the effects arising from the application of international accounting standards, in particular IFRS 9, on financial reporting and risk management.

III. Practical Contributions

•Formulation of specific recommendations for improving audit procedures and internal control systems in enterprises and financial institutions.

•Proposal of practical tools and approaches aimed at enhancing transparency, accountability, and the reliability of financial information.

•Integration of research findings into the teaching process through the development and updating of instructional materials in auditing and accounting.

•Support for the professional training of students and practitioners through the application of contemporary case studies and examples based on real economic and financial processes.

5. Assessment of the Candidate's Individual Contribution

The scientific and applied research activity of Chief Assist. Prof. Kiril Dimitrov Dimitrov, PhD, has developed as a purposeful research process focused on the conceptualization and interpretation of current challenges facing contemporary economic practice. His work is distinguished by analytical depth and a commitment to developing original solutions that connect theoretical propositions with real processes in auditing, financial reporting, and control. Through independently conducted research, he proposes new perspectives and approaches for adapting professional practices to conditions shaped by technological and regulatory change. His publication activity and scholarly engagement demonstrate a sustained presence in the academic community and fully meet the requirements for holding an academic position, while at the same time consolidating his scholarly authority in the respective field.

6. Critical Remarks

As a recommendation for his further academic and research development, it would be appropriate for Chief Assist. Prof. Kiril Dimitrov Dimitrov, PhD, to focus on more active publication of research results in internationally refereed and indexed journals with high academic standing. Such orientation would contribute to expanding the international visibility of his research, strengthening its scholarly impact and citation record, and further supporting his professional advancement and recognition within the academic community.

7. Conclusion

In view of the above, I propose that Chief Assist. Prof. Kiril Dimitrov Dimitrov, PhD, be elected to the academic position of "Associate Professor" in Higher Education Area 3. "Social, Economic and Legal Sciences," Professional Field 3.8 "Economics," Scientific Specialty "Audit and Financial Control," for the needs of the Department of Economics and Finance within the Department of Economics and Management.

._.2026 Member of the Jury:

.....